

**LAW OFFICES OF
LOUIS E. GITOMER**

LOUIS E. GITOMER
LOU_GITOMER@VERIZON.NET

THE ADAMS BUILDING, SUITE 301
600 BALTIMORE AVENUE
TOWSON, MARYLAND 21204-4022
(202) 466-6532
FAX (410) 332-0885

February 27, 2009

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27777-B **FILED**

FEB 27 '09 -2 4 4 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment, a secondary document, dated as of February 27, 2009. The primary document to which this is connected is recorded under Recordation No. 27777. We request that this document be recorded under Recordation No. 27777-B.

The names and addresses of the parties to the Memorandum of Assignment are:

Assignor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Assignee:

Midwest Railcar Corporation
4949 Autumn Oaks Drive, Suite B
Maryville, IL 62062

A description of the equipment covered by the Memorandum of Assignment consists of 126 cement covered hopper cars numbered SDWX 10020, 10022-10024, inclusive, 10026-10032, inclusive, 10034-10058, inclusive, 10060, 10061, 10063-10098, inclusive, 10100-10113, inclusive, 10115-10133, inclusive, 10135-10143, inclusive, 10148, 10151, 10155, 10157, 10160, 10162, 10164, 10166-10168, inclusive.

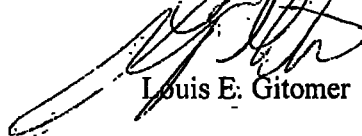
Honorable Anne K. Quinlan
February 27, 2009
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A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and Midwest Railcar Corporation, 4949 Autumn Oaks Drive, Suite B, Maryville, IL 62062, covering 126 cement covered hopper cars numbered SD-WX 10020, 10022-10024, inclusive, 10026-10032, inclusive, 10034-10058, inclusive, 10060, 10061, 10063-10098, inclusive, 10100-10113, inclusive, 10115-10133, inclusive, 10135-10143, inclusive, 10148, 10151, 10155, 10157, 10160, 10162, 10164, 10166-10168, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

FEB 27 '09

-2 4 4 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT

THIS MEMORANDUM OF ASSIGNMENT, dated as of the 27TH day of February, 2009 is made by Banc of America Leasing & Capital, LLC, a Delaware limited liability company with an address of 2059 Northlake Parkway, 4th Floor, Atlanta, GA 30084 ("Assignor") and Midwest Railcar Corporation, an Illinois corporation with an address of 4949 Autumn Oaks Drive, Suite B, Maryville, IL 62062 ("Assignee").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor and Assignee entered into that certain Assignment and Specification of Assigned Schedule to that certain Master Assignment Agreement, each dated as of the date hereof (the "Assignment");

WHEREAS, under the Assignment, Assignor assigned and Assignee assumed all of Assignor's present and future rights, obligations, and interest in, to and under that certain Schedule No. 002 dated as of December 30, 2008, as amended by Amendment No. 1 to Schedule No. 002 to Rail Net Leasing Agreement dated December 30, 2008, between Banc of America Leasing & Capital, LLC as Lessor and Cemex, Inc. as Lessee (the "Schedule"), entered into pursuant to that certain Rail Equipment Net Leasing Agreement dated as of December 9, 2008 by and between Lessor and Cemex Inc., Cemex Construction Materials Atlantic, LLC, Cemex Construction Materials Florida, LLC, Cemex Construction Materials Pacific, LLC, Cemex Construction Materials South, LLC, Cemex Cement, Inc., Cemex Cement of Texas, L.P., Cemex Pacific Coast Cement Corporation, Cemex California Cement LLC, and RMC Pacific Materials, Inc. as co-lessees (the "Lease") relating to 126 Trinity Cement Covered Hopper Railcars built in 1998 (the "Equipment") as more completely described on Schedule A attached hereto and made a part hereof, as described in a Memorandum of Lease Agreement, dated as of December 30, 2008 filed with the Surface Transportation Board on December 30, 2008 at 12:40 PM and assigned Recordation No. 27777;

WHEREAS, Assignor and Assignee desire to show for the public record the existence of the aforesaid Assignment, and their respective interests therein and accordingly, Assignor and Assignee here caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby confirm and agree that Assignor has assigned to Assignee all right, title and interest of Assignor in, to and under the Schedule (and the Lease but only as incorporated by reference in the Schedule) and the Equipment subject thereto, as described on Schedule A hereto, and Assignee has accepted such assignment and has assumed the obligations thereunder as provided in the Assignment.

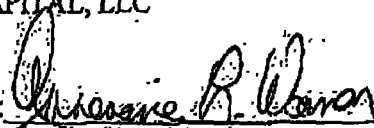
The terms and provisions of the Assignment and the Schedule are more particularly set forth in the Assignment and Schedule referenced above.

This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting as an original but altogether only one Memorandum of Assignment.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment to be executed as of the day and year first above written.

Assignor:
BANC OF AMERICA LEASING &
CAPITAL, LLC

By: 
Name: Annemarie L. Warren
Title: Vice President

Assignee:
MIDWEST RAILCAR CORPORATION

By: _____
Name: Richard M. Folio
Title: Executive Vice President

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment to be executed as of the day and year first above written.

Assignor:

BANC OF AMERICA LEASING &
CAPITAL, LLC

By: _____

Name: _____

Title: _____

Assignee:

MIDWEST RAILCAR CORPORATION

By: 

Name: Richard M. Folio

Title: Executive Vice President

STATE OF MASSACHUSETTS)
) ss.
COUNTY OF SUFFOLK)

On this 27th day of February, 2009 before me appeared AnneMarie L. Warren, the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANK OF AMERICA LEASING AND CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.



My Commission expires:
April 14, 2018

[Signature]
Notary Public

STATE OF _____)
) ss.
COUNTY OF _____)

On this ____ day of _____, 2009, before me, the undersigned notary public, personally appeared Richard M. Folio, the person who signed this instrument; who acknowledged that he is the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation to be the person whose name is signed on the preceding document, and acknowledged to me that he signed it voluntarily for its stated purpose.

(official signature and seal of notary)

STATE OF MASSACHUSETTS)
) ss.
COUNTY OF SUFFOLK)

On this ____ day of February, 2009 before me appeared _____, the person who signed this instrument, who acknowledged that (s)he is the _____ of BANC OF AMERICA LEASING AND CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

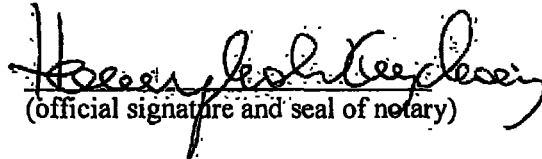
[Seal]

Notary Public

My Commission expires:

STATE OF Maryland)
) ss.
CITY OF BALTIMORE)

On this 26th day of February, 2009, before me, the undersigned notary public, personally appeared Richard M. Folio, the person who signed this instrument, who acknowledged that he is the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation to be the person whose name is signed on the preceding document, and acknowledged to me that he signed it voluntarily for its stated purpose.


(official signature and seal of notary)

MARYKA W. GRYC CFP®
NOTARY PUBLIC STATE OF MARYLAND
City of Baltimore
My Commission Expires September 29, 2011

SCHEDULE A

Equipment Description

Qty

Description

126

Trinity Cement Covered Hopper Cars Built in 1998

SDWX 10020,	SDWX 10042,	SDWX 10076,	SDWX 10123,
SDWX 10022,	SDWX 10043,	SDWX 10077,	SDWX 10124,
SDWX 10023,	SDWX 10044,	SDWX 10078,	SDWX 10126,
SDWX 10024,	SDWX 10045,	SDWX 10079,	SDWX 10127,
SDWX 10026,	SDWX 10046,	SDWX 10080,	SDWX 10128,
SDWX 10028,	SDWX 10047,	SDWX 10081,	SDWX 10129,
SDWX 10032,	SDWX 10048,	SDWX 10036,	SDWX 10130,
SDWX 10027,	SDWX 10049,	SDWX 10037,	SDWX 10131,
SDWX 10034,	SDWX 10050,	SDWX 10031,	SDWX 10132,
SDWX 10035,	SDWX 10051,	SDWX 10083,	SDWX 10133,
SDWX 10029,	SDWX 10052,	SDWX 10084,	SDWX 10098,
SDWX 10030,	SDWX 10053,	SDWX 10085,	SDWX 10135,
SDWX 10038,	SDWX 10054,	SDWX 10086,	SDWX 10136,
SDWX 10039,	SDWX 10055,	SDWX 10087,	SDWX 10137,
SDWX 10040,	SDWX 10056,	SDWX 10088,	SDWX 10138,
SDWX 10041,	SDWX 10057,	SDWX 10089,	SDWX 10139,
SDWX 10109,	SDWX 10058,	SDWX 10090,	SDWX 10148,
SDWX 10111,	SDWX 10074,	SDWX 10097,	SDWX 10151,
SDWX 10116,	SDWX 10080,	SDWX 10103,	SDWX 10155,
SDWX 10118,	SDWX 10061,	SDWX 10104,	SDWX 10157,
SDWX 10091,	SDWX 10075,	SDWX 10105,	SDWX 10160,
SDWX 10092,	SDWX 10063,	SDWX 10106,	SDWX 10162,
SDWX 10093,	SDWX 10064,	SDWX 10107,	SDWX 10164,
SDWX 10094,	SDWX 10065,	SDWX 10108,	SDWX 10169,
SDWX 10095,	SDWX 10066,	SDWX 10110,	SDWX 10167,
SDWX 10096,	SDWX 10067,	SDWX 10112,	SDWX 10168,
SDWX 10100,	SDWX 10068,	SDWX 10113,	SDWX 10140,
SDWX 10122,	SDWX 10069,	SDWX 10116,	SDWX 10141,
SDWX 10121,	SDWX 10070,	SDWX 10117,	SDWX 10142,
SDWX 10082,	SDWX 10071,	SDWX 10119,	SDWX 10143,
SDWX 10101,	SDWX 10072,	SDWX 10120,	
SDWX 10102,	SDWX 10073,	SDWX 10125,	